

PROJECT PLAN v 2.0

MARKETPLACE FAIRNESS ACT “SINGLE AUDIT” PROJECT

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PROJET DECRIPTION: This project involves development of a high level plan for the MTC to conduct “single audits” on behalf of states in compliance with the Marketplace Fairness Act, should it be enacted. The plan will include the potential for conducting single audits of remote sellers on behalf of all states and local governments collectively, as well as the potential for conducting single audits on behalf of a single state and its subdivisions.

TARGET COMPLETION DATE: December, 2014

HIGH LEVEL PROJECT TIME LINE:

- March, 2014 – First team meeting (teleconference); review project description and project plan and change as needed; determine what basic information is needed about current MTC sales tax audit program; how to gather information from states about needs for “single audit” capability; how to gather information about possible existing audit models. Schedule April meeting. [Meeting held 3-12-14]
- April, 2014 – Teleconference: Continue discussion about information sources. Make research assignments and schedule future meetings. [Meeting held 4-28-14]
- May 21, 2014 – Teleconference: Status report on research assignments; review available information.
- June, 2014 – Teleconference: Develop basic elements of “single audit” program; identify areas for developing additional detail. Make assignments and schedule for reports. Prepare status report for MTC Strategic Planning Steering Committee. Discuss potential for consultation with MTC Audit, Nexus or Uniformity Committees at Annual Meeting.
- July, 2014 – Meeting (in connection with MTC Annual Meeting?) – assemble draft audit program structure; discuss how to solicit input from potentially affected states. Make assignments and schedule for reports.
- September, 2014 – Teleconference: review feedback from states; revise draft audit program structure as needed. Discuss whether broader input is needed (example: SSUTA; taxpayers). Make assignments and schedule reports as needed.
- October/November 2014 – Teleconference: make final changes to program structure; draft report to MTC Strategic Planning Steering Committee.
- December 2014 – report to Steering Committee and disband.

CONSTRAINTS:

- Some things are unknowable until MFA passes the Congress.
- Some issues could change the audit structure significantly if they change in the MFA.